

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to case nos.: 18-cv-04051;  
18-cv-09840; 18-cv-09841; 18-cv-10098;  
19-cv-01812; 19-cv-01866; 19-cv-01898.

MASTER DOCKET

18-md-2865 (LAK)

**DECLARATION OF ANNE CHRISTINE KJÆR EGHOLM IN SUPPORT OF  
PLAINTIFF SKATTEFORVALTNINGEN'S OPPOSITION TO DEFENDANTS'  
MOTION FOR SUMMARY JUDGMENT**

I, Anne Christine Kjær Egholm, an attorney duly admitted to practice law before the courts of the Kingdom of Denmark, hereby declare under penalty of perjury under the laws of the United States of America.

1. I am an attorney-at-law at Poul Schmith / Kammeradvokaten, a law firm located in Denmark that is coordinating counsel for the global litigation on behalf of Plaintiff Skatteforvaltningen ("SKAT"), which is the Customs and Tax Administration of the Kingdom of Denmark. I am fully familiar with the matters set forth in this declaration.

2. All cases brought before the Danish National Tax Tribunal by defendants in the US litigation (the "Defendant Cases") have been resolved as set out in paragraph 5, and are now final, with the exception of eight cases brought by six group trusts as set out in paragraph 6, as well as one case brought by Jamie Mitchell as set out in paragraph 7.

3. In all the Defendant Cases the complainant sought to change SKAT's decisions to revoke previous decisions on the refund of dividend taxes.

4. In all resolved cases the SKAT decisions are still standing, as further set out in paragraph 5.

5. The resolved Defendant cases have been resolved by one of the following actions: the Danish National Tax Tribunal decided in favor of SKAT, the case was dismissed on procedural grounds, the case was withdrawn by the complainant, or the complainant appealed the Danish National Tax Tribunal decision in favor of SKAT to the courts but ultimately withdrew the appeal, rendering the Danish National Tax Tribunal decision final.

6. The eight cases regarding the six group trusts still pending were brought by Autoparts Pensions Group Trust, Bluegrass Retirement Group Trust, Casting Pension Group Trust, Central Technologies Pension Group Trust, Industrial Pensions Group Trust, and MSJJ Retirement Group Trust. SKAT was informed in a letter from the attorney representing all group trusts except MSJJ Retirement Group Trust in the US litigation that there is no longer any person or entity authorized to act on behalf of the group trusts. The same is true for MSJJ Retirement Group Trust according to information in the US litigation. SKAT explained this in a letter to the Danish Tax Appeals Agency and moved to have the cases decided. Based on this, the Danish Tax Appeals Agency have sent letters to the attorney appearing for the group trusts in the tribunal cases asking him to comment on this and have asked him to provide certification from the group trusts that he in fact represents them.

7. Jamie Mitchell's complaint to the Danish National Tax Tribunal was dismissed on procedural grounds. Jamie Mitchell appealed the dismissal to the courts but has asked to have the court case withdrawn. The court has received the withdrawal request and before the case can be finally resolved the court needs to decide the question of legal costs. The case is currently

awaiting submission from Jamie Mitchell on the question of legal costs before the court will finally resolve the case.

I, Anne Christine Kjær Egholm, hereby declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: June 6, 2022  
Copenhagen, Denmark

A handwritten signature in blue ink, appearing to read 'Anne Kjær Egholm', written in a cursive style.

Anne Christine Kjær Egholm